AMENDMENTS TO THE CLAIMS:

The following Listing of Claims will replace all prior versions and listings of the claims in the above-identified application.

Listing of Claims:

Claims 1-9 (Cancelled).

Claim 10 (New): A plastic shopping bag comprising:

a pair of opposing front walls, each front wall having a top edge and a bottom edge of equal lengths, and a left and right edges;

a plurality of gussets forming each of a pair of opposing side walls, each gusset having a triangular bottom part with a first and second edges; and

a flat bottom formed connecting together the bottom edge of each front wall, bottom parts of the left and right edges of each front wall and the first and second edges of the triangular bottom part of each gusset, the flat bottom distending laterally from the front walls.

Claim 11 (New): The plastic shopping bag according to Claim 10, wherein the flat bottom further comprises one or more of reinforcing ribs and sealing blocks.

Claim 12 (New): The plastic shopping bag according to Claim 10, wherein the length of each of the bottom parts of the left and right edges of each front wall is equal to the length of the first and second edges of the triangular part of each gusset.

Claim 13 (New): The plastic shopping bag according to Claim 10, further comprising a pair of handles, each handle formed providing a cut from a predetermined position below a top edge of a respective side wall laterally toward but spaced from a center of each front wall, and lifting each handle thus formed into a vertical position where each handle has a juncture at the top of each front wall, wherein the pair of handles thus formed are integral and unitary to the plastic shopping bag.

Claim 14 (New): The plastic shopping bag according to Claim 13, wherein one of a reinforcing rib and sealing block is provided at the juncture of each handle and the top edge of each front wall.

Claim 15 (New): A plastic shopping bag comprising:

a pair of opposing front walls, each front wall having a top edge and a bottom edge and a fold edge of equal lengths, a left and right edges;

a plurality of gussets forming each of a pair of opposing side walls, each gusset having a triangular bottom part with a first and second edges and a fold edge; and

a flat bottom formed connecting together the bottom edge of each front wall, bottom parts of the left and right edges of each front wall and the first and second edges of the triangular bottom part of each gusset, the flat bottom being defined by the fold edge of each front wall and the fold edge of the triangular bottom part of each gusset, the flat bottom distending laterally from the front walls.

Claim 16 (New): The plastic shopping bag according to Claim 15, wherein the flat bottom further comprises one or more of reinforcing ribs and sealing blocks.

Claim 17 (New): The plastic shopping bag according to Claim 15, wherein the length of each of the bottom parts of the left and right edges of each front wall is equal to the length of the first and second edges of the triangular part of each gusset.

Claim 18 (New): The plastic shopping bag according to Claim 17, further comprising a pair of handles, each handle formed providing a cut from a predetermined position below a top edge of a respective side wall laterally toward but spaced from a center of each front wall, and lifting each handle thus formed into a vertical position where each handle has a juncture at the top of each front wall, wherein the pair of handles thus formed are integral and unitary to the plastic shopping bag.

Claim 19 (New): The plastic shopping bag according to Claim 13, wherein one of a reinforcing rib and sealing block is provided at the juncture of each handle and the top edge of each front wall.